

“Exhibit K-6”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357351

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00006

Employee Benefits/Pensions

12/15/06 K Applegate .50 Telephone call to PBGC (.2); follow up on
request documents (.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$122.50

“Exhibit K-7”

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357352

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00007

Fee / Employment Applications

12/01/06 B Kotter	.50 Finalize Monthly Statement and serve upon necessary parties (.8); brief e-mail exchange with A. Landis regarding problems with e-mail delivery of monthly statement (.1).
12/04/06 S Cummings	.50 Analysis of ordinary course professionals affidavit issues.
12/05/06 D Monson	.10 Review conflicts check for Ordinary Course of Business professional retention.
12/06/06 B Kotter	1.50 Review e-mail regarding pro hac vice application (.1); draft and revise pro hac vice application for S. T. Waterman (.8); e-mail application to local counsel for filing (.1); respond to e-mail from local counsel regarding application (.3); respond to e-mail from S. Smith (.2).
12/08/06 A Jarvis	.30 Correspondence on motion for continued employment.

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12/08/06 B Kotter	4.40 Draft Motion and Proposed Order continuing Debtors' Professionals employment through Jan. 31, 2007 (1.6); revise per comments (.6); e-mail to Mesirow and Schwartz & McPherson (.1); revise supplemental 2014 declaration (.7); further revisions to declaration per remarks (1.4).
12/08/06 S Strong	.60 Exchange emails with N. Peterman regarding continued employment of debtors professionals (0.1); review and edit draft of same (0.5).
12/08/06 C Hurst	.50 Work on loan allocations for updated spreadsheet.
12/11/06 B Kotter	1.30 Review of e-mail from L. Schwartz regarding motion for continued employment (.4); review and edit supplemental 2014 declaration (.9).
12/11/06 C Hurst	3.60 Work on October-November loan allocation breakdown.
12/12/06 B Kotter	2.10 Phone call with KPMG regarding retention as ordinary course professional (.3); review of ordinary course professional order for requirements/procedures (.7); e-mail with KPMG regarding conflict and 2014 declaration issues (1.1).
12/12/06 S Tingey	.20 Review loan allocation issues for fee applications.
12/13/06 D Monson	.30 Review time entries for November 2006 bill for allocation to specific delinquent loans.
12/13/06 C Hurst	2.90 Work on November fee allocations (individual attorney breakdowns).
12/14/06 S Strong	.20 Telephone conference with D. Shontz regarding possible ordinary course retention of KPMG for tax issues (.2).
12/14/06 C Hurst	2.20 Review of attorney time and further breakdown on loan allocations.
12/15/06 C Hurst	2.80 Further work on review of fees and applying to specific loans for loan allocations for 11/06.

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12/18/06 C Hurst	.70 Complete November loan allocation summary; e-mail to Mesirow.	
12/24/06 E Monson	.20 Review e-mails from M. Levinson and T. Allison regarding retention of Beadle & McBride.	
12/26/06 A Jarvis	.50 Correspondence on application to retain Beadle McBride.	
12/26/06 A Jarvis	.20 Further correspondence on application to retain Beadle McBride.	
12/26/06 E Monson	.20 Review e-mails from A. W. Jarvis and T. Allison regarding issues relating to possible employment of Beadle and McBride.	
12/27/06 A Jarvis	.50 Correspondence on retention of accountants for tax work.	
12/28/06 A Jarvis	.40 Correspondence on issues relating to retention of Beadle McBride.	
12/29/06 D Monson	.40 Review Project Disbursement Group Amended Application for Administrative Expense (0.2); e-mail to L. Schwartz on Objection to PDG Administrative Expense Application (0.2).	
TOTAL FOR LEGAL SERVICES RENDERED		\$4,691.50

“Exhibit K-8”

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357353

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00011

Litigation

12/01/06 B Kotter	1.00	Continue review of documents responsive to Jones Vargas subpoena (.8); e-mail documents to Jones Vargas (.2).
12/01/06 A Tsu	2.90	Summation document of potential evaluation documents.
12/04/06 B Kotter	.70	Receive e-mail from Tawney Waldo regarding problems with production of documents responsive to subpoena (.1); work to resolve production problems (.4); e-mail responsive documents to Tawney (.2).
12/05/06 B Kotter	1.60	Review and edit to response to Milanowski's Motion for Protective Order (1.4); e-mail to Mesirow for review (.2).
12/05/06 A Tsu	5.70	Reviewing USA documents for documents relevant to potential claims.
12/06/06 B Kotter	2.00	Further revisions to Debtor's response (.8); forward response to local counsel for filing (.4); legal research on motion to appoint Trustee in Epic involuntary (.8).

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12/06/06 B Kotter	.30	E-mail exchange with B. Olson regarding prospect High Income Fund Appeal and election to BAP on USDC (.3).
12/06/06 A Tsu	4.30	Conducting searches in USA document database relevant to potential claims.
12/07/06 A Tsu	5.80	Searching USA electronic document on potential claims.
12/08/06 A Jarvis	.50	Correspondence on involuntary petition.
12/08/06 A Jarvis	.20	Analyze involuntary petition issues.
12/11/06 A Jarvis	.30	Correspondence regarding 2004 examinations.
12/11/06 A Jarvis	.40	Conference call with T. Allison regarding 2004 examinations, involuntary, IP issues.
12/11/06 A Jarvis	.20	Work on IP issues.
12/11/06 A Tsu	2.50	Legal research regarding 9th Circuit law for 9019 compromise of claims
12/13/06 A Brinkerhoff	2.20	Meeting with E. Monson regarding status of 2004 examinations and conference call to Las Vegas counsel (.4); emails and conferences throughout day on changes and developments with 2004 examination schedule and scope (.7); locate HMA sales documents and conferences with E. Monson (.6); review Sal Reale Promissory Note and amendments (.5).
12/13/06 E Monson	.10	Discussion with L. Schwartzer regarding 2004 examinations.
12/14/06 A Jarvis	.40	Correspondence on motion in limine regarding J. Milanowski objection.
12/14/06 E Monson	.30	Draft e-mail to L. Schwartzer regarding 2004 exams on J. Milanowski, USAIP, HMA, Investors VI, V. Loob and review reply.
12/14/06 E Monson	.20	Review e-mail from J. Hinderacker regarding 2004 exam and send reply.

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12/14/06 A Tsu	13.30 Researching and reviewing relevant case law regarding elements and standards for Motions in Limine (.9) and Motions to Strike (.9); legal research regarding methods of striking testimony/evidence from the record (1.7); analysis regarding same and possible alternatives to strike testimony (.6); research and review of caselaw related to F.R.C.P. 37 (.9); ninth Circuit research relating to applicability and standards for Rule 37 sanctions (.7); reviewing USAIP objection to confirmation of plan and accompanying affidavit (.9); reviewing electronic docket for factual background information in preparation for drafting facts section (.9); drafting facts section (2.5) for motion in limine. Begin drafting argument section (2.2); legal research regarding right against self incrimination and appropriate sanctions regarding same (1.1).
12/15/06 A Jarvis	.30 Correspondence on motion to strike.
12/15/06 L Jenkins	5.80 Draft motion in limine regarding Milanowski plan objection; revise, edit and research for motion in limine; finalize motion; read and edit E. A. Monson declaration in support of motion in limine.
12/15/06 E Monson	2.00 Prepare declaration in support of motion in limine to strike USAIP objection to continuation and review of service.
12/15/06 E Monson	.50 Discussions with L. Jenkins regarding motion in limine.
12/15/06 E Monson	.30 Prepare pleadings on Del Bunch 2004 examination.
12/15/06 E Monson	.30 Send e-mails regarding 2004 examination of V. Loob and review replies.
12/15/06 E Monson	.20 Discussion with J. McPherson regarding 2004 examination of Milanowski.

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12/15/06 A Tsu	8.80 Drafting argument section of memorandum in support of motion in limine (3.9); research and reviewing standards/elements for issuing sanctions relating to Rule 37 (.9); drafting motion in limine (.6); editing and finalizing motion and memorandum for filing (3.4).
12/15/06 A Tsu	3.00 Research regarding fifth amendment right against self incrimination (.7); research regarding striking direct testimony of witness who refuses to be cross-examined and claims violation of fifth amendment right against self incrimination as a result (.9); reviewing same (1.4).
12/17/06 A Jarvis	.50 Correspondence on 2004 examination of Victoria Loob.
12/18/06 L Jenkins	.80 Work on supplemental motion in limine regarding Loob declaration (.3); read 9th Circuit Panza case for motion in limine (.5).
12/18/06 L Jenkins	.40 Review draft of motion in limine.
12/18/06 L Jenkins	.30 Read V. Loob deposition transcripts.
12/18/06 L Jenkins	.30 Read Milanowski and USAIP transcripts.
12/18/06 B Kotter	.40 E-mail local counsel regarding service on Milanowski attorneys of various pleadings in main case and involuntary.
12/18/06 B Kotter	2.30 Draft Motion in Limine to Strike Vicki Loob declaration (2.3).
12/18/06 D Monson	.30 Review Motion for Relief from Stay filed by Dayco Corporation on Southern California Land 2nd loan.
12/18/06 E Monson	.70 Discussions with L. Schwartz and R. Walker secretary regarding issues regarding V. Loob 2004 examination.
12/18/06 E Monson	1.00 Work on preparation of supplement to motion in limine to strike Victoria Loob declaration and getting transcripts of other 2004 examinations filed as further supplement to motion in limine.

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12/18/06 S Strong	.20 Follow-up on V. Loob examination today and email to committees regarding V. Loob examination (0.2).
12/18/06 A Tsu	.70 Research regarding fifth amendment right against self incrimination relating to same (.7).
12/19/06 A Brinkerhoff	.10 Follow-up on 2004 examination of V. Loob (.1).
12/20/06 A Brinkerhoff	.70 Emails regarding confirmation (.2); work on resolving 2004 examination issues (.5).
12/20/06 D Monson	.20 Review Plan provisions on transfer of property of the estate in connection with Dayco Motion for Relief from Stay for Southern California Land 2nd loan.
12/28/06 A Jarvis	.50 Correspondence on protective order draft, motion.
12/28/06 A Tsu	2.00 Reviewing incoming message from M. Tucker regarding summation searches, responding to same (.2); conducting searches regarding same (.6); reviewing same (.8); drafting correspondence advising M. Tucker regarding search results yielded and inquiry as to how to proceed (.2); telephone conference with C. Harvick regarding summation search results and 1/2/07 teleconference (.2).
12/29/06 A Jarvis	.50 Correspondence on response to Dayco motion for relief from stay.
12/29/06 A Jarvis	.20 Correspondence on preparation for hearings on Wednesday.

TOTAL FOR LEGAL SERVICES RENDERED

\$17,052.00

“Exhibit K-9”

STATEMENT OF ACCOUNT

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357354

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00012

Plan and Disclosure Statement

12/01/06 P Hunt	4.80 Read and evaluate revised memorandum on liquidation trust (.4); revise memorandum on liquidation trust and circulate to team (.4); further analysis of liquidation trust regarding avoidance claims and distribution/coordination with plan (.9); notes on same (.2); post-confirmation plan issues analysis (.6); liquidation trust analysis and research (1.2); memorandum to Committee regarding liquidation trust issues (.5); correspondence regarding trust/plan issues (.6).
12/01/06 A Jarvis	.30 Correspondence on new transmission by D. Cangelosi.
12/01/06 A Jarvis	.20 Correspondence on direct lender meeting.
12/01/06 A Jarvis	.20 Correspondence with BMC regarding vote tabulation issues.
12/01/06 B Kotter	.30 Receive e-mail and follow up on Direct Lender Supplement filing of supporting information and service of Supplement (.3).
12/01/06 D Monson	.30 Review Motion to Allow Claim for Voting Purposes filed by Borrower Binford Medical.

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12/01/06 D Monson	.20 Review Motion to Allow Claim for Voting Purposes filed by Copper Sage II.
12/01/06 E Monson	.20 Follow-up on several conference issues.
12/01/06 E Monson	.40 Review "Time to Act" e-mail.
12/01/06 E Monson	.50 Discussion with B. D. Wride regarding prepaid interest and tracing issues.
12/01/06 E Monson	.20 Review emergency motion filed by Silver Point to gain access to bids.
12/01/06 E Monson	.30 Review e-mails on prepaid interest and additional information to add to website.
12/01/06 S Strong	.20 Review and analysis of latest email from D. Cangelosi soliciting rejection of the Plan (.2).
12/01/06 S Strong	.80 Further analysis of direct lender questions regarding prepaid interest and possible responses thereto (0.6); exchange emails with S. Steele regarding direct lender statements regarding same (0.2).
12/01/06 S Strong	.30 Review list of borrower addresses (0.1); exchange emails with J. Miller regarding service of solicitation packages to borrowers (0.2).
12/01/06 S Strong	.30 Review LSA detailed information for filing under seal (0.2); email to J. McPherson regarding same (0.1).
12/01/06 S Strong	.40 Review entry of order approving committees response to Call to Action email (0.1); email to M. Olson regarding posting same on debtors web site (0.2); review web site posting of same (0.1).
12/01/06 S Strong	.60 Work on T. Allison declaration in support of Plan confirmation (.6).
12/01/06 B Wride	4.20 Work on tracing analysis (1.0); legal research regarding constructive trust (2.2); review pleadings regarding prepaid interest issues (1.0).

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12/01/06 C Hurst	.50 Return calls to investors regarding plan.
12/02/06 E Monson	.50 Review qualifying bid issues.
12/03/06 E Monson	.30 Review e-mails regarding qualifying bids.
12/04/06 S Cummings	1.20 Review of ballot tabulation summary.
12/04/06 P Hunt	8.30 Read email from S. Smith regarding post confirmation issues needed to be addressed in plan (.3); read and revise liquidation trust agreement with comments of Debtors, incorporating plan terms and addressing operational issues (7.5); post-conference operational analysis issues (.5).
12/04/06 A Jarvis	.30 Telephone conference with S. C. Strong regarding balloting issues, auction issues.
12/04/06 A Jarvis	.20 Telephone conference with S. C. Strong regarding plan confirmation brief.
12/04/06 A Jarvis	.40 Telephone conference with S. C. Strong and B. D. Wride regarding evidence on prepaid interest issues for confirmation.
12/04/06 A Jarvis	.30 Correspondence on liquidating trust issues.
12/04/06 A Jarvis	.30 Correspondence on questions from investors on loan servicing schedule.
12/04/06 A Jarvis	.20 Correspondence on ballots for direct lenders.
12/04/06 A Jarvis	.20 Correspondence regarding closing/transition issues.
12/04/06 A Jarvis	.30 Review memo from S. Smith regarding transition/closing issues.
12/04/06 A Jarvis	.10 Correspondence on questions on ADR.
12/04/06 A Jarvis	.40 Correspondence with client on issues relating to pre-petition servicing fees under plan.
12/04/06 A Jarvis	.10 Correspondence with BMC on ballot tabulation issues.

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12/04/06 B Kotter	1.30 Respond to inquiry from S. Smith regarding fee allocation and related issues for disclosure in plan supplement.
12/04/06 S Strong	.40 Telephone conference with J. Miller of BMC regarding Plan balloting and noticing issues (0.4).
12/04/06 S Strong	1.50 Analysis of issues for Plan confirmation brief and supporting declaration (1.5).
12/04/06 S Strong	1.10 Review and analyze email from J. Gordon regarding balloting issues (0.2); telephone conference with J. Miller regarding same (0.2); telephone conference with J. Gordon regarding same (0.1); further discussions with J. Miller of BMC regarding same (0.3); exchange follow-up emails with J. Gordon regarding same (0.3).
12/04/06 S Strong	.60 Participate in telephone conference with A. W. Jarvis and B. D. Wride regarding development of facts and argument for confirmation brief regarding prepaid interest and related issues (.6).
12/04/06 S Strong	.90 Revise proposed clarification regarding prepaid interest for debtors web site (0.4); email to debtors team regarding same (0.1); telephone conference with S. Smith regarding same (0.1); email proposed clarification to committees for review (0.2); exchange emails with R. Charles regarding same (0.1).
12/04/06 B Wride	5.70 Research regarding tracing evidence (.7); legal research regarding constructive trust agreements (3.0); review motion to hold funds in preparation for drafting declaration in support of plan (1.5); telephone conference with A. Jarvis and S. Strong (.5).
12/04/06 C Hurst	1.00 Receipt, respond to calls from investors regarding plan; review plan and committee websites regarding plan discussions to address investor questions; download direct lender supplement.
12/05/06 S Cummings	.30 Review of ballot tabulation summary.

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12/05/06 P Hunt	2.20 Read emails regarding USA Commercial Mortgage Company's liquidation trust (.3); revise redline of USA Commercial Mortgage Company's liquidated trust agreement to send to Committee (.4); draft email to S. Freeman regarding USA Commercial Mortgage Company's liquidated trust issues (.3); analyze pending litigation against USA Commercial Mortgage Company/Direct Lender issues (.5); draft email to L. Schwartz regarding pending litigation issues and treatment in plan (.2); read and respond to Committee emails regarding USA Commercial Mortgage Company's cash issues (.3); telephone conference with Mark W. (FTDC) regarding liquidation trust issues (.2).
12/05/06 A Jarvis	.30 Review correspondence on liquidating trust agreement and comment on same.
12/05/06 E Monson	1.70 Meet with B. D. Wride and S. Smith to go over tracing issues with respect to pre-paid interest.
12/05/06 E Monson	.40 Discussion with B. D. Wride regarding tracing issues.
12/05/06 S Strong	.50 Review proposed Reply regarding D. Cangelosi unauthorized solicitation (0.3); email to committees regarding same (0.1); exchange follow-up emails with L. Schwartz and E. Karasik regarding same (0.1).
12/05/06 S Strong	1.00 Telephone conference with J. Miller regarding balloting issues and tabulation of uncoded ballots (0.9); exchange emails with E. Karasik and G. Garman regarding same (0.1).
12/05/06 S Strong	.70 Analysis of interim balloting report from BMC (0.7).
12/05/06 S Strong	.50 Review and analysis of initial objections to Plan confirmation (.5).
12/05/06 S Strong	.40 Review and analyze questions from BMC regarding the ADR agreement in Direct Lender Supplement (0.4).

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12/05/06 B Wride	7.10 Meeting with S. Smith (1.7); review motion to distribute (.8); review plan documents in preparation to draft declaration (1.6); review prior declarations of T. Allison (3.0).
12/05/06 C Hurst	1.60 Further review of plan to respond to investor calls - return calls; discuss 1099's with investor; review direct lender supplement and discuss with investor.
12/06/06 S Cummings	2.80 Review of updated ballot tabulation summary.
12/06/06 S Cummings	.70 Analysis of effect of claim disallowance on voting issues.
12/06/06 P Hunt	6.00 Read emails from Committee regarding liquidation trust issues (.5); respond to emails regarding plan implementation issues (.3); telephone conference with S. Smith regarding liquidation agreement issues (.2); email to A. W. Jarvis and S. Smith regarding liquidation trust issues (.3); read M. Wallace's changes to liquidation trust agreement and authorize same (.5); analyze and revise modified liquidation trust contract (4.1); email to S. Freeman regarding liquidation trust contract (.1).
12/06/06 A Jarvis	.30 Correspondence regarding procedures for objections to servicing fee schedule.
12/06/06 A Jarvis	.20 Correspondence on liquidating trust issues.
12/06/06 B Kotter	.20 Review objections to erroneous claims/ballots.
12/06/06 E Monson	.90 Discussion with Mesirow team regarding bid and qualification issues.
12/06/06 S Strong	.60 Evaluate Plan issues and strategies relating to SEC (.6).
12/06/06 S Strong	.20 Exchange emails with J. Miller, A. W. Jarvis and B. J. Kotter regarding LSA schedule and ADR procedures (.2).
12/06/06 S Strong	.30 Meet with T. Allison, J. Atkinson and M. W. Pugsley to discuss Plan confirmation issues (.3).

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12/06/06 B Wride	3.50 Review prior declarations of T. Allison for evidence already submitted regarding plan provisions concerning pre-paid interest (1.9); review accounting documents regarding same (1.6).
12/06/06 C Hurst	1.10 Lengthy telephone call with investor (F. Radice) regarding plan and balloting; receipt, respond to further calls from investors regarding plan and ballots.
12/07/06 S Cummings	.50 Continued analysis of effect on claim disallowance for voting issues.
12/07/06 S Cummings	1.00 Analysis of updated voting tabulation summary.
12/07/06 P Hunt	7.40 Revise liquidation trust agreement on privilege issues (1.4); email to S. Smith regarding same (.1); email to R. Charles and S. Smith regarding same (.3); email to Committees regarding litigation trust issues (.3); drafting confirmation brief (5.3).
12/07/06 A Jarvis	.10 Review Liquidating Trust Agreement.
12/07/06 A Jarvis	.20 Evaluate servicing contract issues.
12/07/06 A Jarvis	.30 Work on negotiations on Liquidating Trust.
12/07/06 A Jarvis	.20 Correspondence with A. Brumby regarding Standard Settlement Offer, limited plan objection, auction.
12/07/06 B Wride	7.40 Review accounting analysis regarding prepaid interest issue (3.9); gather prior Allison declarations (2.1); legal research regarding tracing (1.4).
12/08/06 S Cummings	.80 Review of updated ballot tabulation summary.
12/08/06 S Cummings	.80 Analysis of plan acceptance and voting issues.
12/08/06 S Cummings	.70 Conference call with Committees regarding voting issues.

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12/08/06 P Hunt	4.70 Continue drafting confirmation brief (2.0); correspondence with M. Wallace regarding agency agreements (.3); further review of re-circulated liquidation trust agreement (1.1); correspondence regarding liquidating trust issues (.6); correspondence regarding disbursement agreement (.7).
12/08/06 P Hunt	.50 Research regarding liquidation trust issues (.4); email to Unsecured Creditor Committee regarding liquidation trust agreement (.1).
12/08/06 A Jarvis	.30 Analyze liquidating trust, privilege issues.
12/08/06 A Jarvis	.30 Correspondence with A. Brumby, S. C. Strong and E. A. Monson regarding limited objection to plan.
12/08/06 A Jarvis	.20 Correspondence on liquidating trust agreement and disbursing agreements.
12/08/06 E Monson	.30 Meet with B. Koe and M. Haftl and discuss events of auction.
12/08/06 S Strong	1.60 Review and analysis of BMC reports on ballots returned to date (0.9); participate in conference call with committees counsel, BMC, and S. A. Cummings regarding same (0.7).
12/08/06 S Strong	1.20 Research on prepaid interest and related plan confirmation issues (1.2).
12/08/06 B Wride	7.90 Review bank statements (2.2); review prior Allison declarations regarding commingling (1.7); legal research regarding constructive trusts (3.0); prepare outline of evidence (1.0).
12/08/06 C Hurst	1.20 Receipt, respond to calls from investors regarding plan and balloting.
12/09/06 S Cummings	1.00 Analysis of 9th Circuit confirmation standards for confirmation brief.
12/09/06 S Cummings	2.40 Preparation of trial binder of 9th Circuit case law on plan confirmation.
12/09/06 P Hunt	4.80 Continue drafting confirmation brief (4.8).

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12/09/06 S Strong	1.80 Review analysis of confirmation brief issues (1.0); draft and revise confirmation brief language regarding transfer of LSAs (0.8).
12/10/06 P Hunt	6.00 Continue drafting confirmation brief, including revising and editing same (6.0).
12/11/06 S Cummings	2.80 Analyses of confirmation standards under section 1129.
12/11/06 S Cummings	.80 Analysis of "adequate means" standard under section 1123(a) (5)
12/11/06 S Cummings	1.70 Analysis of updated voting tabulation summaries.
12/11/06 P Hunt	6.90 Research confirmation brief issues (2.5); revise confirmation brief (4.4).
12/11/06 A Jarvis	.50 Review objections to plan.
12/11/06 B Kotter	.80 Review of Debtors' objection to Binford 3018 motion (.4) and forward to local counsel for filing (.1); draft e-mail to J. Miller at BMC regarding service declaration (.2).
12/11/06 E Monson	1.20 Conference with counsel for the DTDFC regarding confirmation issues.
12/11/06 E Monson	4.60 Work on T. Allison declaration and other confirmation issues.
12/11/06 S Strong	.70 Work on declaration in support of Plan confirmation (0.7).
12/11/06 S Strong	.20 Work on prepaid interest and related confirmation issues (.2).
12/11/06 S Strong	.30 Work on Brief in Support of Confirmation and related issues (.3).
12/11/06 S Strong	.40 Review and analysis of latest interim balloting report from BMC (0.4).
12/11/06 S Strong	.40 Review solicitation procedures and analysis of declarations needed from BMC regarding same (.4).

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12/11/06 S Strong	.60 Telephone conference with S. Smith, T. Burr and T. Allison regarding prepaid interest arguments in support of Plan confirmation (.6).
12/11/06 S Strong	.60 Review and analysis of objections to Plan confirmation (.6).
12/11/06 S Strong	.40 Telephone conference with J. Miller of BMC regarding current balloting issues (0.2); exchange emails with J. Miller regarding balloting issues (0.2).
12/11/06 S Strong	.90 Review and revise draft of brief in support of confirmation (0.8); circulate draft to committees for review (0.1).
12/11/06 S Strong	.20 Research on compromises (0.2).
12/11/06 S Strong	.20 Exchange emails with J. Chubb regarding mediation procedures for direct lenders (.2).
12/11/06 A Tsu	3.80 Preparing responses to objections to Third Amended Plan.
12/11/06 B Wride	6.70 Work on compiling evidence for Allison declaration.
12/12/06 S Cummings	.60 Analysis of updated voting tabulation summary.
12/12/06 S Cummings	.50 Continued analysis of "adequate means" standard under section 1123(a) (5)
12/12/06 S Cummings	2.40 Analysis of executory contract issues for confirmation brief.
12/12/06 S Cummings	1.40 Analysis of 363(f) issues for confirmation brief.
12/12/06 S Cummings	1.70 Continued analysis of confirmation standards under section 1129.
12/12/06 P Hunt	6.10 Correspondence with First Trust Deed Fund Committee regarding agency agreement issues (.1); correspondence with committees regarding confirmation brief issues (.5); review memorandum by USA Commercial Mortgage Company

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on confirmation issues (.3); conference with creditor's committee regarding plan confirmation issues (left early) (.5); correspondence with FTDF Committee regarding confirmation brief issues (.4); evaluate FTDF Committee comments to confirmation brief (.7); emails to FTDF Committee regarding confirmation brief issues (.2); deal with confirmation brief issues (3.4).

12/12/06 A Jarvis	.20	Correspondence on conference with Committees regarding confirmation brief.
12/12/06 A Jarvis	.20	Correspondence regarding balloting issues with D. Bunch.
12/12/06 A Jarvis	.40	Conference call with Mesirow regarding confirmation issues.
12/12/06 A Jarvis	1.70	Conference call with Committees regarding confirmation brief, issues for confirmation, IP issues.
12/12/06 A Jarvis	.30	Correspondence with client regarding voting issues.
12/12/06 A Jarvis	.10	Correspondence with M. Levinson regarding plan issues.
12/12/06 A Jarvis	.60	Correspondence regarding drafting issues in confirmation brief, declaration.
12/12/06 A Jarvis	.30	Correspondence on prepaid interest issue.
12/12/06 A Jarvis	.30	Correspondence on cramdown/best interest test evidence.
12/12/06 A Jarvis	.30	Correspondence on Rule 3018 motions.
12/12/06 A Jarvis	.20	Correspondence on 363 sale issues.
12/12/06 B Kotter	.40	E-mail exchange with J. Miller regarding service declaration.
12/12/06 B Kotter	2.60	Draft Debtors' reply to Walsh objection to be inserted into main brief (1.7); review of reply brief (.9).

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12/12/06 E Monson	2.40	Work on issues relating to upcoming confirmation hearing and preparations therefor.
12/12/06 S Strong	3.90	Detailed review and analysis of all objections to Plan confirmation (3.4); prepare summary of Plan objections (0.5).
12/12/06 S Strong	.50	Telephone conference with J. Atkinson regarding plan confirmation issues (.5).
12/12/06 S Strong	.60	Work on gathering/resolving plan confirmation issues and evidence (0.6).
12/12/06 S Strong	.60	Review and analysis of plan confirmation brief inserts from UCC and FTDC (.6).
12/12/06 S Strong	.90	Participate in conference call with J. Atkinson, S. Smith, A. W. Jarvis, and P. Hunt regarding responses plan confirmation objections and issues (.9).
12/12/06 S Strong	.60	Telephone conference with C. Pajak regarding preparing draft of confirmation order (0.2); review confirmation order issues (0.3); exchange follow-up emails with C. Pajak regarding same (0.1).
12/12/06 S Strong	.20	Telephone conference with J. McPherson regarding issues concerning assumption and cure of leases of Pecos Road premises (.2).
12/12/06 S Strong	.90	Draft memorandum addressing various issues in Reply to confirmation objections (.9).
12/12/06 S Strong	.30	Review latest report from BMC regarding balloting results (.3).
12/12/06 B Wride	10.00	Extensive review and analysis regarding tracing issues (3.2); prepare draft of Allison declaration (3.9); review legal arguments regarding tracing in order to gather appropriate evidence in support (2.9).
12/12/06 C Hurst	3.10	Download, review Plan objections to begin preparation of binders for A. W. Jarvis.

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12/13/06 S Cummings	2.30 Continued analysis of confirmation standards under section 1129.
12/13/06 S Cummings	2.30 Analysis of PBGC's requested plan language.
12/13/06 S Cummings	1.00 Conference call with committees regarding changes to hearing and reply briefs.
12/13/06 S Cummings	2.00 Analysis of distinction between rights of recoupment and setoff.
12/13/06 S Cummings	1.10 Review of LPG's objection to the plan.
12/13/06 S Cummings	.30 Conference call with PBGC regarding requested plan language.
12/13/06 P Hunt	7.00 Revise confirmation brief with comments of FTDF Committee (2.1); work on T. Allison declaration (.1); revise confirmation brief to include FTDF sections (.4); draft T. Allison declaration (4.4).
12/13/06 A Jarvis	9.70 Draft confirmation brief, declaration of T. Allison in support of confirmation, and reply brief.
12/13/06 B Kotter	1.90 Exchange e-mail with J. Miller at BMC regarding service declaration (.2); work on legal research related to confirmation brief (1.7).
12/13/06 D Monson	3.90 Review Liquidation Analysis in Disclosure Statement (0.4); review draft of Confirmation Brief section on Best Interests of Creditors test (0.2); draft insert to Tom Allison Declaration for Best Interests Test and circulate for comments (2.6); phone conference with M. Haftl and J. Atkinson on Tom Allison Declaration section on Best Interests Test (0.4); review e-mails from T. Allison on Best Interests Test issues (0.3).
12/13/06 E Monson	.70 Review numerous e-mails regarding confirmation brief issues.
12/13/06 E Monson	.30 Review draft argument on prepaid interest and forward to B. D. Wride.

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12/13/06 E Monson	2.40 Work on confirmation brief.
12/13/06 S Strong	.50 Review voice message from S. Ostrow of Liberty Bank regarding confirmation objection (0.1); review Liberty Banks confirmation objection (0.2); telephone conference with S. Ostrow regarding same (0.2).
12/13/06 S Strong	.90 Work on Declaration in support of plan confirmation (0.9).
12/13/06 S Strong	1.40 Work on PBGC objection issues (0.3); review email from E. Barnes of PBGC regarding proposed language to resolve objection (0.2); email to E. Barnes regarding same (0.1); email to committees regarding PBGCs proposed language (0.1); review email from E. Karasik regarding same (0.1); telephone conference with E. Barnes regarding same (0.2); further analysis of PBGC proposed language and possible alternatives to same (0.4).
12/13/06 S Strong	.20 Review email from A. Parlen regarding unsealing bid allocation agreement (0.1); email to A. Parlen regarding same (0.1).
12/13/06 S Strong	.20 Exchange emails with J. Miller regarding BMC declarations regarding plan solicitation and balloting (.2).
12/13/06 S Strong	1.00 Review email from E. Karasik regarding same (0.1); review and analysis of issues to be addressed (0.7); email to E. Karasik regarding issues to be addressed by debtors (0.2).
12/13/06 S Strong	.30 Follow-up on liquidation analysis and development of declaration regarding same (.3).
12/13/06 S Strong	.60 Review landlords limited plan objections (0.2); review email from J. Atkinson regarding same (0.1); study treatment of proposed cure payments to landlord (0.2); email to J. Atkinson and J. McPherson regarding same (0.1).
12/13/06 S Strong	.30 Review D. Cangelosi objections to confirmation and authorities cited (0.3).

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12/13/06 S Strong	.30 Work on legal research for confirmation issues (0.3).
12/13/06 S Strong	1.70 Work on reply brief to address confirmation objections (1.7).
12/13/06 B Wride	8.00 Make and circulate revisions to Allison declaration.
12/13/06 C Hurst	.60 Research on 1126(e) motions regarding voting designations.
12/14/06 S Cummings	1.00 Analysis of court's discretion to grant setoff.
12/14/06 S Cummings	1.80 Analysis of preservation of setoff right issues under 553(a).
12/14/06 S Cummings	2.30 Continued analysis of confirmation standards under section 1129.
12/14/06 S Cummings	2.00 Review and revision of reply brief in support of confirmation.
12/14/06 S Cummings	1.30 Preparation of brief in reply to objections to confirmation.
12/14/06 P Hunt	10.00 Continue to draft and revise T. Allison declaration (5.1); edit confirmation brief and incorporate sale materials (1.0); conference call with Committee regarding confirmation brief issues (.4); revise confirmation brief with T. Allison declaration inserts, cites ad updated information (2.3); read background information on sale regarding T. allison declaration (1.2).
12/14/06 A Jarvis	.30 Correspondence on Liberty Bank discussions.
12/14/06 A Jarvis	.30 Correspondence on recoupment/setoff issues.
12/14/06 A Jarvis	.30 Correspondence on balloting issues.
12/14/06 A Jarvis	.20 Correspondence on sale language for confirmation order.
12/14/06 A Jarvis	.20 Correspondence on resolution of objection of Liberty Bank.

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12/14/06 A Jarvis	.50 Review arguments on plan brief.
12/14/06 A Jarvis	.30 Analyze various confirmation issues, arguments.
12/14/06 A Jarvis	1.50 Work on confirmation brief, evidence.
12/14/06 A Jarvis	2.50 Review case law and draft revisions to confirmation brief.
12/14/06 B Kotter	2.70 Work on confirmation reply brief.
12/14/06 D Monson	4.80 Revise Declaration of Tom Allison in Support of Confirmation (0.3); multiple revisions to section of Declaration of Tom Allison on Best Interests Tests and circulate for comments (3.2); e-mails to J. Atkinson and M. Haftl on changes to Best Interests Test adjusted calculations (0.4); phone call from M. Haftl on Declaration of Tom Allison (0.2); phone conference with J. Atkinson and M. Haftl on Declaration of Tom Allison in Support of Confirmation (0.5); phone call from J. Atkinson on Declaration of Tom Allison on Confirmation issues (0.2).
12/14/06 E Monson	.40 Participate in conference call with committee on issues on confirmation brief.
12/14/06 E Monson	2.90 Review numerous e-mails on confirmation brief and work on confirmation issues revised therein.
12/14/06 E Monson	.20 Send release language to N. Peterman for review relating to confirmation.
12/14/06 E Monson	.30 Review issues on cancellation of LSA and e-mail from T. Allison.
12/14/06 E Monson	.40 Review Plan and Disclosure Statements regarding treatment of non-insider litigation.
12/14/06 S Strong	.30 Revise recoupment/offset arguments in support of confirmation (0.3).

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12/14/06 S Strong	4.10 Exchange emails with C. Carlyon and R. Charles regarding committees inserts to Reply Brief regarding confirmation (0.3); continue drafting and revising Reply Brief to address objections to confirmation (3.8).
12/14/06 S Strong	.70 Review and analyze latest balloting report (0.7).
12/14/06 S Strong	.60 Analysis of information from S. Smith regarding prepaid interest and diverted principal (0.4); review prepaid interest discussion in declaration in support of confirmation (0.2).
12/14/06 S Strong	.50 Review email from S. Ostrow regarding Libertys objection to plan and proposed language to resolve same (0.4); email to committees regarding same (0.1).
12/14/06 S Strong	2.10 Review various inserts from committees for Reply brief and continue drafting and revising Reply to incorporate same (2.1).
12/14/06 S Strong	.30 Review Compass declaration in support of confirmation (0.3).
12/14/06 S Strong	.40 Review Libertys rule 3018 (0.4).
12/14/06 S Strong	.40 Revise draft of main brief in support of confirmation and declaration in support of confirmation (0.4).
12/14/06 S Strong	1.10 Review and revise draft of reply brief in support of confirmation (0.9); circulate draft to committees and Mesirow with comments (0.2).
12/14/06 B Wride	9.90 Work on prepaid interest section of Allison declaration.
12/15/06 S Cummings	1.20 Continued review and revision of reply brief in support of confirmation.
12/15/06 S Cummings	1.60 Continued review and revision of brief in reply to objections.
12/15/06 S Cummings	1.00 Continued analysis of confirmation standards under section 1129.

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12/15/06 S Cummings	.70 Review of updated voting tabulation summary.
12/15/06 S Cummings	.30 Review and revision of Allison declaration in support of confirmation brief.
12/15/06 S Cummings	1.70 Continued analysis of recoupment versus setoff issues.
12/15/06 S Cummings	1.20 Analysis of claim impairment issues.
12/15/06 P Hunt	15.50 Draft sale portion of T. Allison declaration and edit same (3.0); memorandum regarding T. Allison declaration issues (.7); include and revise compromise section of T. Allison declaration (.8); revise T. Allison declaration on 1129 standards given updated vote report -- class A-4 cram down issues (1.2); revise T. Allison declaration (1.3); revise T. Allison declaration with comments from S. Smith (.4); further revisions to declaration (.3); update confirmation brief with sale and settlement portions of T. Allison declaration (3.0) revise confirmation brief with new voting results for Class A-4 cram down (.6); read Committees' comments on brief (.5); incorporate Committees' comments in confirmation brief (2.1); final proof and preparation of confirmation brief (1.4).
12/15/06 A Jarvis	2.10 Review and revise declaration of T. Allison in support of confirmation.
12/15/06 A Jarvis	1.50 Work on T. Allison declaration in support of confirmation and brief in support of confirmation.
12/15/06 A Jarvis	.50 Correspondence on declaration of D. Blatt.
12/15/06 A Jarvis	.30 Telephone conference with J. Hermann and M. Levinson regarding comments on reply brief.
12/15/06 A Jarvis	9.80 Work on and revise confirmation brief, declaration of T. Allison, reply brief and correspondence regarding same.
12/15/06 A Jarvis	.40 Conference with committees regarding comments on confirmation brief and reply brief.

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12/15/06 B Kotter	1.10 Revise Declaration of Service and e-mail exchange with BMC regarding declaration (1.0); e-mail final declaration to local counsel for filing (.1).
12/15/06 B Kotter	1.60 Work on Tom Allison declaration (1.4); e-mail to local counsel for filing (.2).
12/15/06 B Kotter	1.20 Work on confirmation brief (.8); assist with local counsel filing (.4).
12/15/06 B Kotter	10.60 Work on reply brief in support of confirmation (including incorporating comments from multiple committee counsel) and conducting legal research and responding to objections (10.3); e-mail to local counsel for filing (.3).
12/15/06 B Kotter	.60 Review of voting affidavit from BMC.
12/15/06 D Monson	6.10 Revise Allison Declaration (2.7); review e-mails from M. Haftl on Best Interests Test Section of Declaration of Tom Allison, and forward section from Declaration to M. Haftl (0.2); phone calls from M. Haftl and J. Atkinson on Tom Allison Declaration (0.7); finalize section of Tom Allison Declaration on Best Interests Test (2.5).
12/15/06 E Monson	6.10 Work on confirmation brief and getting it proofed and finalized.
12/15/06 E Monson	.80 Participate in portions of conference call with Committee counsel regarding confirmation brief.
12/15/06 S Strong	.60 Exchange emails with J. Miller regarding BMC declarations regarding confirmation and witness needed for confirmation hearing (0.3); telephone conference with J. Miller regarding same (0.1); telephone conference with J. Miller Jarvis regarding same (0.2).
12/15/06 S Strong	.90 Review revised drafts of inserts from committees for confirmation reply brief (0.9).

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- 12/15/06 S Strong 1.00 Telephone conference with S. Ostrow of Liberty Bank regarding its plan objection and R. 3018 motion (0.3); exchange emails with committees regarding proposed resolution of same (0.3); review and revise draft of same (0.4).
- 12/15/06 S Strong .60 Telephone conference with E. Barnes of PBGC regarding plan objection and possible resolution (0.2); draft proposed language to resolve PBGC objection (0.4).
- 12/15/06 S Strong 1.40 Review emails from R. Charles and E. Karasik regarding sale proceeds allocation and discussion of same in main brief regarding confirmation (0.8); review and analyze further emails from C. Carlyon, M. Levinson, C. Pajak and F. Merola regarding same (0.2); work on alternative language describing unsettled issues regarding bid allocation (0.4).
- 12/15/06 S Strong 1.20 Exchange messages with A. Brumby regarding Standard Property's plan objection and possible resolution (0.3); email to committees regarding same (0.1); work on suggested language to resolve objection (0.6); exchange emails with L. Schwartz regarding same (0.1); email to A. Brumby regarding same (0.1).
- 12/15/06 S Strong .70 Review and analysis of updated balloting report from BMC (0.4); telephone conference with J. Miller and S. Kjontvedt regarding balloting issues (0.3).
- 12/15/06 S Strong .70 Review voice message from V. Nelson regarding possible R. 3018 motion for D. Bunch claim and ballot (0.1); email to committees regarding same (0.1); review responses from committees regarding same (0.3); telephone conference with V. Nelson regarding expedited hearing on D. Bunch R. 3018 motion and related issues (0.2).
- 12/15/06 S Strong .70 Review Liberty Banks Rule 3018 motion (0.2); exchange emails with E. Karasik regarding same (0.1); email to S. Ostrow regarding same (0.1); telephone conference with him regarding agreement concerning withdrawals of claim objection, plan objection and ballot (0.2); email to committees regarding same (0.1).

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12/15/06 S Strong	.70 Review drafts of BMC declarations regarding solicitation materials and balloting results (0.5); telephone conference with J. Miller regarding same (0.2).
12/15/06 S Strong	.50 Work on further edits to Brief in Chief on confirmation (0.5).
12/15/06 S Strong	.50 Edit T. Allison declaration in support of confirmation (0.5).
12/15/06 S Strong	2.50 Continue finalizing Reply Brief regarding confirmation (1.1); circulate revised draft to committees (0.1); telephone conference with M. Levinson and A. W. Jarvis regarding further edits to same (0.2); make final edits to Reply Brief (0.6); assemble exhibits thereto and exchange emails with E. Karasik regarding same (0.3); exchange emails with local counsel regarding filing of same (0.2).
12/15/06 A Tsu	4.40 Reviewing and editing memorandum of points and authorities in support of confirmation of debtors third amended joint plan of reorganization.
12/15/06 B Wride	10.10 Work on Allison declaration for confirmation hearing.
12/15/06 C Hurst	3.10 Coordinate and work on pulling, organizing and indexing case cites from Debtors' memorandum in support of confirmation, reply to objections and objections made to confirmation and otherwise assist with preparation for confirmation hearing.
12/16/06 A Jarvis	2.50 Prepare for hearing on confirmation including reviewing objections and reading case law.
12/16/06 S Strong	.50 Work on exhibit to declaration supporting confirmation and ensuring proper exhibit was filed (.5).
12/16/06 S Strong	.10 Exchange emails with A. W. Jarvis and J. Miller regarding conference call tomorrow concerning BMC solicitation and balloting evidence (.1).